## **Instructions for Form FTB 3563**

## **Payment Voucher for Automatic Extension for Fiduciaries**

## **General Information**

California does not require the filing of written extensions. If the estate or trust cannot file Form 541, California Fiduciary Income Tax Return, by the due date, the estate or trust is granted an automatic six month extension. If the tax return is filed by the 15th day of the 10th month following the close of the taxable year (fiscal year) or by October 15, 2002 (calendar year), the extension will apply.

Only use form FTB 3563 if:

- The estate or trust cannot file Form 541 by the original due date; and
- Tax is owed for 2001.

2 Payments and credits:

Use the worksheet below to determine if tax is owed.

- If tax is not owed, there is nothing to file at this time. Do not complete or mail this voucher.
- If tax is owed, complete the voucher below. Mail in the voucher along
  with your check or money order to the Franchise Tax Board by the
  15th day of the 4th month (fiscal year) or April 15, 2002 (calendar
  year) to avoid late payments, penalties, and interest.

**Note:** Nonexempt charitable trusts (as described in Internal Revenue Code Section 4947(a)(1)), exempt pension trusts, and simple trusts (that

1 Total tax the estate or trust expects to owe. This is the amount you expect to enter

**b** California estimated tax payments and amount applied from the 2000

have a letter from the Franchise Tax Board authorizing the exempt status) use FTB 3539, Payment Voucher for Automatic Extension for Corporations and Exempt Organizations.

## **Penalties and Interest**

If the estate or trust fails to pay its total tax liability by the original due date of the tax return, a late payment penalty and interest will be added to the tax due. To avoid late payment penalties and interest, the estate's or trust's tax liability must be paid by the 15th day of the 4th month, following the close of the taxable year. If after the tax return's due date has passed, the estate or trust finds that its estimate of tax due was too low, the estate or trust should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay the estimated additional tax with another form FTB 3563 voucher.

If the estate's or trust's fiduciary tax return is not filed by the 15th day of the 10th month following the close of the taxable year, the automatic extension will not apply and a late filing penalty and interest will be assessed from the original due date of the tax return.

	payments made with any previous	0-	
form FTB 3563 voucher			
4 Tax due. Subtract line 3 from line 1			
If the amount on line 3 is more than the amount			
If the amount on line 1 is more than the amount			
Enter the result on line 4 and in the "Amount of	,		
federal employer identification number (FEIN). S			
order payable to "Franchise Tax Board," and writ		. Mail the check or money or	ler and the voucher to:
FRANCHISE TAX BOARD, PO BOX 942867, SAC			
<ul> <li>If the tax return is filed by the 15th day of the 10 (calendar year), the extension will apply.</li> </ul>	Oth month following the close of the tax	kable year (fiscal year), or by	October 15, 2002
Save the completed worksheet as a p	ermanent part of the estate's or trust	's tax records along with the	copy of the tax return.
— DETACH HERE — — — — — — —	_ IF NO PAYMENT IS DUE, DO N	OT MAIL	· — — — DETACH HERE — 🔀
(Calendar year – Due April 15, 2002)			22.7.6.7.1.2.1.2
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TAX PAYMENT WORKSHEET FOR YOUR RECORDS